

APPENDIX B: DESTRUCTION OF CURRENCY/ CAPTURED CURRENCY

In a situation where it appears a finance unit's position may be overrun, currency is evacuated if possible. If evacuation is not possible and capture of funds seems inevitable, currency must be disposed of to prevent capture and use by the enemy (see Volume 5, Chapter 18, DODFMR (7000. 14-R)).

DESTRUCTION OF CURRENCY

Destroy paper currency by completely destroy in it by burning it to ashes. Depending on METT-T considerations, prepare an itemized destruction schedule listing the type, serial number, and denomination of each bill. If time does not permit preparation of an itemized destruction certificate, an abbreviated destruction schedule listing the amount of bills by denomination. Have the burning witnessed by three disinterested US officers who will sign the destruction schedule.

Coin will not be included in the currency destruction schedule, since the Treasury has no authority to reimburse the Army for coins that are destroyed or otherwise disposed of. Coins are disposed of by scattering in deep bodies of water or secretly burying. Prepare a disposal schedule and have it signed by two disinterested US officers who witness the disposal. A record of the location is made, classified Secret, and sent to the FG or FINCOM.

Destroy by burning paper currency and other negotiable instruments contaminated as a result of an NBC attack or unfit for circulation (e.g., badly burned, blood-soaked, or having a repulsive saturation of body fluids). Burning may cause a downwind hazard. Prepare an itemized destruction schedule and have it signed by witnesses as explained above. When possible, the contaminated coins by standard decontamination methods (like other metal equipment) and put back into use. Copy contaminated vouchers. the copies certified as true and correct, and destroy the contaminated originals. A statement the copies to explain why they replace the originals.

If currency in the custody of a finance element is suddenly destroyed (e.g., by explosion, fire, sinking of a vessel), the finance officer must make a statement explaining the circumstances and give as detailed a listing as possible of the amounts of currency destroyed. If the finance commander does not survive, his accountability will be reconstructed by any finance personnel left in the area, in coordination with the Defense DFAS.

Finance commanders will not drop accountability for currency destroyed or concealed. They will continue to maintain accountability until reimbursement is received, concealed currency is recovered, or relief is granted.

Handle contaminated ADPE and supplies IAW unit SOP.

CAPTURED CURRENCY

All currency (paper, coin, precious metals), US or foreign, found among the personal effects of soldiers missing, captured, killed, or medically evacuated, is inventoried and turned in to the nearest FB. The FB commander will issue a US Treasury check to be included with the soldier's personal effects (see AR 600-8-1). Captured currency (enemy, allied, neutral, or US) is turned into the nearest FB for control and safekeeping.

Personnel taking possession of captured currency are responsible for safeguarding and transporting the currency to the nearest finance element. The finance officer is responsible for maintaining and accounting for captured currency.

Have captured currency inventoried by two disinterested officers and recorded. The finance officer will forward a copy through finance channels to DFAS and request disposition instructions.

When DFAS determines the currency is to be taken into the finance officer's accountability, it will be accepted on a DD Form 1131, Cash Collection Voucher. It will be deposited into the finance officer's suspense account and maintained on the statement of accountability. The original of the receipt will be attached to DD Form 1131.

If the funds are transferred to another DSSN, a DA Form 326, Invoice of Funds Transferred, will be used for the transfer only if the finance officer has accepted accountability of funds.